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**UNITED STATES DISTRICT COURT  
DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,  
  
Plaintiff,  
  
v.  
  
JACK HOWARD POSTER,  
  
Defendant.

Case No. 2:88-cr-00103-LDG  
  
**ORDER**

The defendant, Jack Poster, has filed a document he captions as “Motion for Reduction of Sentence by a Person not in Federal Custody from One Count Felony Filing a False Tax Return to One Count Misdemeanor Filing a False Tax Return” (#158). As suggested by the caption, the defendant is not seeking a reduction of his sentence, but a reduction of his felony conviction to a misdemeanor conviction.

As the defendant correctly concedes in his reply, this Court lacks authority to reduce a felony conviction to a misdemeanor conviction. Accordingly, for good cause shown,

1 THE COURT **ORDERS** that Defendant's Motion for Reduction of Sentence by a  
2 Person not in Federal Custody from One Count Felony Filing a False Tax Return to One  
3 Count Misdemeanor Filing a False Tax Return" (#158) is DENIED.

4 DATED this 6 day of February, 2013.

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7 Lloyd D. George  
8 United States District Judge  
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